

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 26, 2011
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Wm. Hunter Cook, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Bucky Glover, CPA; Jordan C. Harris, Jr.; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Nikki Vann, CPA, CFO, NCACPA; Tom Horne, CPA, NCACPA; Debbie Robinson, CPA, NCACPA; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10: 07 am.

MINUTES: The minutes of the March 23, 2011, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The March 2011 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: The Executive Director reported on legislation in the General Assembly regarding boards and the CPA Board.

NATIONAL ORGANIZATION ITEMS: Messrs. Jordan and Glover moved to approve the response to the AICPA Exposure Draft, *Proposed Revisions to the Standards for Performing and Reporting on Peer Reviews, Performing and Reporting on Peer Reviews of Compilations under SSARS 19*. Motion passed.

Messrs. Glover and Cook moved to approve the response the AICPA Exposure Draft, *Proposed Statements on Auditing Standards, Omnibus Statement on Auditing Standards 2011*. Motion passed.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. 2010177 - Leisha H. Smith - Approved the signed Consent Order (Appendix I).

Case No. 2010218 – Walter P. Miller – Messrs. Baldwin and Glover moved to approve the signed Consent Order (Appendix II) permanently revoking the NC CPA certificate issued to Walter P. Miller. Motion passed with seven (7) affirmative and zero (0) negative votes.

Case No. C2010218 – Close the case with prejudice.

Case No. C2009258 – Henry C. Simmons – Approved the signed Consent Order (Appendix III).

Case No. C2010129 and Case No. C2011090 – Ashraf Mehdi – Approved the signed Consent Order (Appendix IV).

Case No. C2010022 – Robert G. Drumwright, Jr. – Approved an amended Notice of Hearing for July 25, 2011, at 10:00 am.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Jason Paul Bailey

Aparna R. Padala

Original Certificate Applications - The following were approved:

Jason Paul Bailey

Ginger Lynn Bean

Jason Michael Berke

Harry West Bond

John Michael Cali III

Matthew Ryan Chase

Matthew David Crotty

Zuo Du

David Bradley Jernigan

Janet A. Jones

Abby Catherine Kinscherf

Christina Marie Kmetz

Chun Woo Lee

Brittney Nicole Lifsey

Matthew John Manna

Adam Bruce McLain

Jennifer Lynn Mills

Jeffery Eric Owen

Aparna R. Padala

Ryan Anthony Portal

Paul L. Quast

Jason Williams Resch

Matthew Edward Reeder

Krystle Lynn Stainback

Mark Thomas Vande Guchte

Pingdao Wang

Dale Edward Williams III

Margaret Virginia Williams

Stephanie Park Wilson

Isaac Torrey Winsor

Lizabeth Lenell Wyche

Nancy L. Zablud

Staff reviewed and recommended approval of the original application submitted by the individuals listed below. These individuals failed to disclose pertinent information with their exam application but provided it with the certificate application. Staff recommended approval of the applications with a one-year probationary period. The Committee approved staff recommendation:

Amanda Jeanne Beam
Billy Joe Emory
Amphone Keonakhone

Azita Movahed
Margaret A. Szewczyk
Yuri Alexander Zwick

Reciprocal Certificate Applications - The following were approved:

Pallavi Agarwal
Kimball Rose Andresen
Shanna Tonia Berry
Charles Reginald Buckland
Cheryl Anna Canfield
Edith Elaine Carroll
James George Chupas
Jeremiah Caleb Cone
Susan Canady Creech
Lorna Ann DeWalle
James Bennett Dycus
Stephen Scott Galbreath
Keri Ann Grant
Cathleen Neble Hardman
Christopher James Hardy
Roberta Michelle Hughes
Martin Philip Hurden
Rebecca Jeanne Jensen
Amy Anita Kemp
Robert Barry Kirby
Guadalupe Báez LaSalle
Tonya Morris Mangum
John Kenneth Matthews
Rayan Anthony Moncrieffe

Faye L. Mitchell Moore
Amy Trethaway Moss
Dedrea Lesha Norman
Daryl Craig O'Cain
Mark Joseph Ondash
Jeanne Ormsby
Richard Anthony Pasqua Jr.
Kathryn Anne Raymond
Robert Jason Rickert
Lisa Lorene Ruth
Jeffrey Michael Salvatore
Arvinder Singh
Jeffrey Powell Smith
David Michael Tierney
Vandana Rao Jillella
Caifeng Wang
Jing Wang
David Scott Watkins
Haley Gwen Watson
John Douglas Williamson
Amanda Lynne Young
Donna Lee Young
Laura Pokojni Young

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Jeffrey Powell Smith T6286
Laura Pokojni Young T6287
Nancy Angeli Plath T6288
Janine Konopko T6289
Caifeng Wang T6290
James George Chupas T6291
Sarah Elizabeth Kelley T6292
Theresa Jeszka Drew T6293
Joel Ira Levy T6294

Thomas Paul Gawarecki T6295
Lindsey Ames Boyer T6298
Diane Eastman T6299
Donald Keith Hendrix T6300
Jean E. McAllister T6301
Michael Oiro Guttoh T6302
David William Briggs T6303
Charles Justin Palmer T6304
Patricia Wallace Rowe T6305

Reinstatements - The following were approved:

Sarah Ruth Lightfoot Adams #28500
Jung Gu Choi #33415
Thomas Eugene Croffut #18578
Rachel Anne Danner Keller #29054

Alison Dubbs Levinson #17793
Patricia Graff Mynatt #19004
William Byron Tatum #4317
Joni Lynn Yoder

Reissuance of New Certificate - The applications for reissuance of new certificate submitted by Deborah Spencer Butler (#12520) was approved.

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Rick Allred, CPA, PA
Kenneth J. Beam, CPA P.C.
Heckard & Company, PLLC
Merritt & Hawley, PLLC
Moran and Associates, PLLC
Charles W. Myers, CPA PLLC

Pai CPA, PLLC
David Scheumann, CPA, P.A.
Adam Shay CPA, PLLC
Singh CPA PLLC
R. Lawrence Young, CPA, CFE, PLLC

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Linda East Cagle #22565
John B. Carr Jr. #3658
Linda H. Carroway #15790

Joseph Thomas Clark #4369
William Edwin Palmer #28803
William Horton Petree Jr. #8795

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Lori Ann Washburn Furr #28782 (6/30/2011)
Dale A. Whetstone #32873 (6/30/2011)

An extension request submitted by Cynthia Evans Tessien (#14985) was disapproved.

Letters of Warning - Staff received a renewal from Melissa Blevins (#30467) which listed 2009 CPE taken between January 1 and June 30, 2010, without an approved extension. Staff recommended a letter of warning for a first offense pursuant to 21 NCAC 08G .0406(b)(1). The Committee approved staff recommendation.

Staff reviewed and recommended approval of the requests to rescind the letter of warning awarded to the individuals listed below. The Committee approved staff recommendation:

Susan Hagan #34880

Clover White #28886

Katherine Steinbicker #34175

Examinations - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Jonathan Adkins

Brittany Aloï

Yenrin Amanah

Mitchell Anderson

Jared Arrowood

Anne Ashworth

Lindsay Bachner

Lindsay Bailey

William Baker

Lauren Barnes

Parag Bhutta

Margaret Bidwell

Alina Bohn

Tracy Boorman

Mathew Bork

Andrew Bowman

William Brewer

Bevan Buchanan

Carol Burton

Hope Buttitta

Natalia Caggiano

David Cameron

Michael Carnicelli

Robert Carpenter

Andrew Carr

Peter Carrasquillo

Michelle Carter

Krista Lex Andree Cedeno

Christopher Chapman

Dawn Cheema

Evgeniya Comfort

Jerome Conley

Brittany Cornelius

Brandi Cox

Lauren Cozzarelli

Jennifer Craig

Brett Cranmer

Megan Creed

Kimberly Crocker

Scott Croner

Frank Crutchfield

Carol Daignault

Bradley Davis

Sondra Davis

Jamele Dawson

Ashley Demming

Christina Derlath

Jessica Dill

Thomas Divinnie

Sheri Dixon

Priscilla Dobson

Brittany Drees

Jeffrey DuPre

Aboubakr Eddraa

Nikeya Elmore

David Emery

Carl Epley

Enajevwe Eruotor

William Fain

Erin Farney

Hunter Fava

Jacob Figg

Nicole Fincher

Meredith Fincher

Emily Fisher

Jennifer Ford

Kyle Frederick

Hannah Freeman

Jeffery Frick
Lloyd Funderburk, III
Cara Hall
Brandon Hall
Douglas Hallett
Kristen Hand
Donnetta Hanson
Ashley Hardy
Diana Hardy
Christopher Haynes
Katharine Hendrick
Charles Hendrick
George Hendrix
Christopher Henson
Shawn Hicklen
Denise Higgs
Kim Hiscock
Fred Hitti
Michelle Hodges
Tameka Holmes
LaToya Horton
Addison Howard
Hilary Huffstetler
Cynthia Isaksen
Myron Jacobs
Michael Jankowski, Jr.
George Jauregui
Garrett Jernigan
Magda Jezovicova
Jessica Johansson
Stephen Johnson
Alicia-Michelle Johnson
Robin Jordan
Sema Kara
Daniel Keppler
Euna Kim
Johnny Kuker
Bryan Lackey
Anna Lamback
Malia Lattner
Michael Leclerc
Marcus Lockamy
Kiri Longa

Zachary Lose
William Lowe, Jr.
Michael Lupo
Matthew Lynch
Kate MacLeod
Krystal Magazine
Richard Magrath
Elizabeth Marty
Denys Marunko
Todd Masi
Peter Mataragas
Marcus McAllister
Jeffery McClendon
Melonie McCurry
Caitlin McGowan
Dale Millns
Christopher Mills
Christopher Moltke-Hansen
Jordan Moose
Donna Morgan
Anna Morris
Alyssa Morrow
Elizabeth Mower
Robert Muirhead
Maaike Mulders
Matthew Mullen
Aastha Naik
Anthony Neal
Michael Neely
Leah Nichols
Lakeisha Odom
Olga Oganessov
Daniel Ogbamichael
Adrienne Ogburn
William Ostertag
Andrea Pack
Kevin Page
Shalini Pai
Erin Park
John Payne
Wade Perry
Jennifer Phillips
Benjamin Pickell

Adam Pierson
Elena Pisarik
Marisa Poccia
Travis Price
David Proulx, Jr.
Christina Quintano
Emily Ritchie
Evan Rives
Molly Robinson
Daniel Roebuck
Cynthia Roeder
James Ross
Catherine Russell
Mindy Sammons
Raenada Sanders
Andrew Scercy
Sarah Schroeder
Zana Shaban
Vicki Shaffer
John Shields
Sarah Shinn
Walter Shoczolek
Christy Sigmon
Eva Simpson
Richard Sincerbeaux, Jr.
Abdoulie Sissoho
Erin Sloop
Kyle Smith
Amanda Smith
Stephanie Snyder
Lindsey Spitz

Matthew Starkey
Kyle Stephenson
Melissa Stephenson
Allison Stevens
Thomas Stewart
Edward Summersill
Amy Szalaj
Gabriel Tang
Teryl Teasdell
Robert Thale
Dane Thomas
Matthew Thompson
Kavonda Thrasher
Sarah Tollison
Robert Tomasula
Adam Towery
Esnaidah Usman
Kyle VanderSlik
Emily Vargas
William Varnedoe, Jr.
Collin Walsh
Jason Ward
Melissa Warren
Ashley White
Cynthia White
Jonathan White
Laronda Williams
Robert Williams
Gary Wize
Qing Yan
Teresa Yurtkuran

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2010203.- Virginia L. Jones. Ms. Jones was present at the Hearing and was not represented by legal counsel. Ms. Jones was sworn and presented testimony. Ms. Lynch and Mr. Cook moved to enter Closed Session without Executive Staff or Legal Counsel present to consider the matter. The Board re-entered the Public Hearing and Mr. Cook and Ms. Lynch moved to approve a Board Order (Appendix V) granting Ms. Jones' request to sit for the Uniform CPA Examination. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of public record.

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2011006 - Joseph M. Marks. Mr. Marks was present at the Hearing and was represented by

legal counsel at the Hearing. Mr. Rodriguez recused himself from the Hearing and did not participate in the discussion of this matter nor did he vote on the matter. Mr. Cook assumed the role of presiding officer of the Hearing. Mr. Marks, Dr. Dan Schisler, Bradley R. Barber, CPA, Michael Condry, and Mr. Brooks were sworn and presented testimony. Mr. Glover and Ms. Lynch moved to reenter Closed Session without Executive Staff or Legal Counsel present to discuss the matter. The Board re-entered the Hearing and Messrs. Baldwin and Harris moved to approve a Board Order (Appendix VI) granting Mr. Marks' request to sit for the Uniform CPA Examination. Motion passed with six (6) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

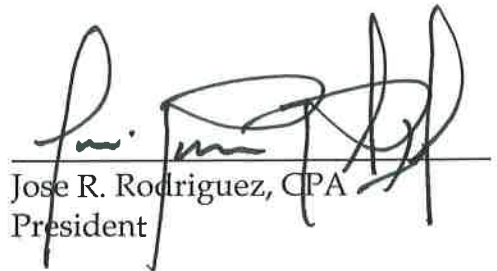
ADJOURNMENT: Messrs. Cook and Glover moved to adjourn the meeting at 12:42 pm. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010177

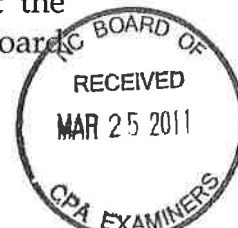
IN THE MATTER OF:

Leshia H. Smith, #20654 (Inactive)
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Leshia H. Smith (hereinafter "Respondent") was the holder of North Carolina certificate number 20654 as a Certified Public Accountant.
2. In June of 2003, Respondent signed and submitted an Application for Inactive Status.
3. In July of 2003, Board staff notified Respondent that her request for inactive status had been granted by the Board.
4. Prior to April of 2010, the Board had no record of any request or application from Respondent for the reinstatement of her North Carolina CPA certificate.
5. Respondent prepared a review report of financial statements and, on April 4, 2010, signed the review report, as a CPA, on letterhead for a non-CPA accounting business. The financial statements that accompanied the review report were not presented in accordance with generally accepted accounting principles (GAAP). However, Respondent's review report stated that no modifications needed to be made to the financial statements for them to be in conformity with GAAP.
6. On June 28, 2010, the Board office received, via facsimile, an application for the reinstatement of Respondent's CPA certificate which she signed on June 25, 2010.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.



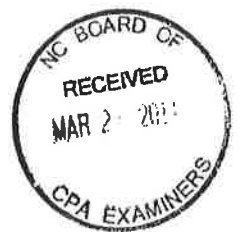
ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9), 93-12 (9) e and 21 NCAC 08M .0105, 08N .0201, .0202(a), .0203, .0209, .0302(a), and .0404.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.
2. Respondent's current application for the reinstatement of her North Carolina CPA certificate is denied.
3. After one (1) year from the date that the Board approves and signs this Order, Respondent may submit a new application for the reinstatement of her North Carolina CPA certificate.
4. When Respondent's North Carolina CPA certificate is reinstated, Respondent shall obtain pre-issuance reviews of all reports including working papers for any audit, review, agreed-upon procedures, or compilation engagements until such time as Respondent receives a pass report in a peer review on each level of the aforementioned services. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.



Consent Order - 3
Leshia H. Smith

5. Respondent shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

CONSENTED TO THIS THE 21st DAY OF March, 2011.

Leshia H. Smith

Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF April, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010218

IN THE MATTER OF:
Walter P. Miller, #33947
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N. C. Gen. Stat.) 150B-41, the Board and Respondent stipulate the following Findings:

1. Walter P. Miller (hereinafter "Respondent") was the holder of North Carolina certificate number 33947 as a Certified Public Accountant.
2. In July of 2006, Respondent, prior to applying for his North Carolina CPA certificate, was suspended from practice before the Internal Revenue Service (IRS).
3. In May of 2008, Respondent failed to affirmatively respond, on his application for a North Carolina certificate, to the Board's question regarding any previous suspension.
4. Respondent failed to provide, with his application for a North Carolina certificate, any other information regarding his suspension by the IRS.
5. During the time that Respondent was licensed as a North Carolina CPA, Respondent failed to inform the Board of his suspension by the IRS.
6. On or about November 30, 2010, Respondent received discipline, via a Consent Order, from the Virginia Board of Accountancy.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N. C. Gen. Stat. § 93-12 (9) and 21 NCAC 08N .0201 and .0202 (a), .0202(b)(3), .0203, .0204, and .0207.

BASED on the foregoing and in lieu of further proceedings under N. C. Gen. Stat. §§ 150B-38 *et seq.*, and 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The North Carolina CPA certificate issued to Respondent Walter P. Miller is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 31st DAY OF March, 2011.

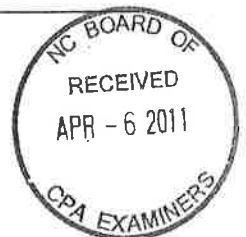
Walter P. Miller
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF April, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2009258

IN THE MATTER OF:
Henry L. Simmons, #15800 (Suspended)
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N. C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate the following Findings:

1. Henry L. Simmons (hereinafter "Respondent") was the holder of North Carolina certificate number 15800 as a Certified Public Accountant.
2. In June of 1995, Respondent's North Carolina CPA certificate was suspended for at least thirty (30) days and until such time as he submitted the required state quality review (now peer review) compliance information.
3. To date, the required compliance information for Respondent's firm's peer review has never been received and, therefore, his North Carolina CPA certificate has remained on suspended status.
4. In 1997, the Board obtained a Consent Judgment against Respondent and "Simmons and Simmons, Certified Public Accountants" (Simmons CPA firm), regarding use of the CPA title while not licensed or registered.
5. In 2002, the Board obtained a Consent Order for Civil Contempt (Consent Order) against Respondent and Simmons CPA firm regarding the continued use of the CPA title in contempt of the 1997 Consent Judgment.
6. Despite the Consent Judgment and the Consent Order, Respondent has signed tax returns on behalf of Simmons CPA firm.



Consent Order - 2
Henry L. Simmons

7. By signing the tax returns on behalf of Simmons CPA firm, Respondent has indirectly given the impression that he is still a CPA working in a CPA firm.
8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N. C. Gen. Stat. §§ 93-3, 93-12(9), 93-12(9)(d), and 93-12(9)(e) as well as 21 NCAC 08N .0201, .0202(a), and .0203(a).

BASED on the foregoing and in lieu of further proceedings under N. C. Gen. Stat. §§ 150B-38 *et seq.*, and 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Henry L. Simmons, is hereby permanently revoked.
2. Respondent pay a five thousand dollar (\$5,000.00) civil penalty which will be due upon any future use by him, or anyone associated with him, of the CPA title in connection with any accounting business he owns or is associated with.
3. Respondent shall reimburse the Board for its administrative costs in the amount of three hundred seventy-five dollars (\$375.00) that were incurred as a result of the Board's investigation of this matter.
4. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.



Consent Order - 3
Henry L. Simmons


CONSENTED TO THIS THE 4th DAY OF April, 2011.


Respondent

APPROVED BY THE BOARD THIS THE 26 DAY OF April, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010120 and C2011090

IN THE MATTER OF:
Ashraf S. Mehdi, #34263
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Ashraf S. Mehdi (hereinafter "Respondent") is the holder of North Carolina certificate number 34263 as a Certified Public Accountant.

Count 1

- 2 Respondent was, at all relevant times, operating a firm through which he was offering to perform and performing services for the public, but which was not registered with the Board as a CPA firm.
3. Respondent performed or participated in the preparation of attest services for at least one (1) client of his unregistered CPA firm.
4. Respondent and his unregistered CPA firm also failed to register and participate in a peer review program.
5. During the time that these services were being provided, Respondent was identified as a CPA in advertising for the unregistered CPA firm.

Count 2

6. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty-nine (49) hours of continuing professional education (CPE) which included carryforward, had completed the annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
7. Based on Respondent's representation, the Board accepted his renewal.



8. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
9. Respondent failed to provide the certificates of completion needed to document an annual Board-approved North Carolina ethics CPE course and at least eight (8) hours of non-self-study CPE that Respondent claimed he earned between January 1, 2009, and December 31, 2009, as was reported on his renewal.
10. Respondent wishes to resolve these matters by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above in Count 1 constitute violations of NCGS 93-12 (8a), 93-12 (8c) and 93-12(9) and 21 NCAC 08A .0301(b)(15), 08J .0108 (a), 08M .0105, 08N .0209, .0302 (a) and (b), .0306 (c), .0307 (a), and .0403.
3. Respondent's actions as set out above in Count 2 constitute violations of NCGS 93-12 (8b)(a), 93-12(9), 93-12(9)(c), and 93-12(9)(e) and 21 NCAC 08G .0409 (c), 08J .0101 (b), 08N .0202 (a), .0202 (b)(3), .0202 (b)(4), and .0203 (b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent's CPA certificate shall be suspended for one (1) year.



3. Respondent may apply for reissuance of his certificate after one (1) year from the date this Consent Order is approved by the Board.
4. Upon reissuance of his license, Respondent must register his firm in accordance with 21 NCAC 08J .0108, 08N .0302, .0306, and .0307.
5. Respondent must register his firm to participate in a peer review program.
6. Respondent's firm's first peer review must include a review of the audit which Respondent presented to the Board in its investigation of this matter.
7. Until such time as Respondent's firm obtains a peer review "pass" on all level of works, Respondent's firm must obtain pre-issuance review of all audits, reviews, compilations, and agreed-upon procedures which Respondent or Respondent's firm participates in or performs. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent's firm shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.
8. Respondent shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.
9. Respondent shall remove CPA from his website, cease use of CPA during the period of suspension, and make corrections to his website regarding his firm's name upon reissuance of his certificate and the registration of his CPA firm.
10. Respondent shall remit, with the signed Order, a one thousand dollar (\$1,000.00) civil penalty.
11. Respondent shall reimburse the Board for its administrative costs incurred in the investigation of this matter.

CONSENTED TO THIS THE 15 DAY OF April, 2011.

Respondent



APPROVED BY THE BOARD THIS THE 26 DAY OF April,
2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
Case #: C2010203

IN THE MATTER OF:
Virginia L. Jones
Petitioner

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 26, 2011, that:

FINDINGS OF FACT

1. The Parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Petitioner received at least fifteen (15) days written Notice of the Hearing of this Matter either by personal service or certified mail or otherwise has no objection to the Notice of Hearing.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Petitioner had no objection to any Board Member's participation in the Hearing of this Matter.
6. Petitioner was present at the hearing and was not represented by counsel.
7. Petitioner seeks to sit for the Uniform CPA Examination.
8. Based upon information contained in Petitioner's exam application, her application to take the Uniform CPA Examination as a North Carolina candidate was denied.
9. The denial was predicated primarily upon concerns arising from a misdemeanor conviction that occurred in 2004.

10. Petitioner contested the denial of her application to sit for said examination.
11. Petitioner requested a hearing before the Board. At that hearing, Petitioner was provided a full and fair opportunity to present evidence and demonstrate why Petitioner should be allowed to sit for the Uniform CPA Examination.

CONCLUSIONS OF LAW

1. Petitioner, at hearing and otherwise, has provided evidence of good moral character in compliance with N.C. Gen. Stat. § 93-12(5) and 21 NCAC 08F .0103(b)(4) and 08F .0111.
2. The Board deems the evidence provided by Petitioner to be sufficient to be eligible to sit for the Uniform CPA Examination.

BASED ON THE FOREGOING, the Board orders, in a vote 7 to 0, that:

1. Petitioner's request to sit for the Uniform CPA Examination is approved.

This the 26th day of April 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
Case #: C2011006

IN THE MATTER OF:
Joseph M. Marks
Petitioner

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 26, 2011, that:

FINDINGS OF FACT

1. The Parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Petitioner received at least fifteen (15) days written Notice of the Hearing of this Matter either by personal service or certified mail or otherwise has no objection to the Notice of Hearing.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Petitioner had no objection to any Board Member's participation in the Hearing of this matter.
6. Petitioner was present at the hearing and was represented by counsel.
7. Petitioner seeks to sit for the Uniform CPA Examination.
8. Based upon information contained in Petitioner's exam application, his application to take the Uniform CPA Examination as a North Carolina candidate was denied.
9. The denial was predicated primarily upon concerns arising from Petitioner's failure to file and pay state and federal tax returns for the years

2007 and 2008, as well as four charges related to violation of open container laws and one charge related to falsely presenting identification of another.

10. Petitioner contested the denial of his application to sit for the Uniform CPA Examination.
11. Petitioner requested a hearing before the Board. At that hearing, Petitioner was provided a full and fair opportunity to present evidence and demonstrate why the Petitioner should be allowed to sit for the Uniform CPA Examination.

CONCLUSIONS OF LAW

1. Petitioner, at hearing and otherwise, has provided evidence of good moral character in compliance with N.C. Gen. Stat. § 93-12(5) and 21 NCAC 08F .0103(b)(4) and 08F .0111.
2. The Board deems the evidence provided by Petitioner to be sufficient to be eligible to sit for the Uniform CPA Examination.

BASED ON THE FOREGOING, the Board orders, in a vote 6 to 0, that:

1. Petitioner's request to sit for the Uniform CPA Examination is approved.

This the 26th day of April 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Wm. Hunter Cole
Presiding Officer